

PUBLIC HEALTH FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2006
 (IN THOUSANDS)

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Licenses and permits	\$ 10,720	\$ 10,720	\$ 11,266	\$ 546
Intergovernmental revenues	125,886	129,807	130,012	205
Charges for services	15,452	14,768	10,841	(3,927)
Miscellaneous revenues	10,602	7,366	3,086	(4,280)
Transfers in	23,000	23,754	23,740	(14)
Sale of capital assets	-	-	17	17
Total revenues	<u>185,660</u>	<u>186,415</u>	<u>178,962</u>	<u>(7,453)</u>
EXPENDITURES				
Current				
Mental and physical health	184,263	184,288	180,535	3,753
Debt service				
Principal	-	-	177	(177)
Interest and other debt service costs	-	-	14	(14)
Capital outlay	1,662	1,723	535	1,188
Transfers out	514	514	189	325
Total expenditures	<u>186,439</u>	<u>186,525</u>	<u>181,450</u>	<u>5,075</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (779)</u>	<u>\$ (110)</u>	(2,488)	<u>\$ (2,378)</u>
Adjustment from budgetary basis to GAAP basis			525 ^(a)	
Net change in fund balance			(1,963)	
Fund balance – January 1, 2006			<u>9,702</u>	
Fund balance – December 31, 2006			<u>\$ 7,739</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Nonbudgeted proceeds from Emergency Medical Service – donations	\$ (298)
Encumbrances not included in GAAP basis expenditures	823
Adjustment from budgetary basis to GAAP basis	<u>\$ 525</u>

The notes to the financial statements are an integral part of this statement.